

**LOUISIANA STATE POLICE
GAMING ENFORCEMENT SECTION
INDEPENDENT CPA MINIMUM INTERNAL CONTROL PROCEDURES**

QUESTIONNAIRE

Licensee #: _____

Date: _____

Licensee Name: _____

Prepared By: _____

Division Use Only

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
AUTOMATED ACCOUNTING RECORDS								
A. ACCESS CONTROL OF TABLE GAMES ACCOUNTING SYSTEM RECORDS								
1. Are system passwords adequately utilized, protected and regularly updated as follows:								
a. Does MIS maintain system access logs? (2717.P.2.a)								
b. Do the system access logs contain all specified information? (2717.P.2.a)								
c. Does MIS timely update the system access logs as employees or the functions they perform change? (2717.P.2.a)								
d. Does MIS review the system security access logs at month end? (2717.P.2.b)								
e. Does MIS timely investigate discrepancies on the security access log? (2717.P.2.b)								
2. Is physical access to computer software adequately restricted to authorized personnel? (2717.P.2.c)								
3. Is physical access to computer hardware adequately restricted to authorized personnel? (2717.P.2.c)								
4. Are all system changes documented; including the name of the individual who made the change? (2717.P.2.d)								
5. Are system reports adequately protected and distributed only to authorized personnel? (2717.P.2.e)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
B. ACCESS CONTROL OF SLOT MONITORING SYSTEM RECORDS								
1. Are system passwords adequately utilized, protected and regularly updated as follows:								
a. Does MIS maintain system access logs? (2723.S.2.a)								
b. Do the system access logs contain all specified information? (2723.S.2.a)								
c. Does MIS timely update the system access logs as employees or the functions they perform change? (2723.S.2.a)								
d. Does MIS review the system security access logs at month end? (2723.S.2.b)								
e. Does MIS timely investigate discrepancies on the security access log? (2723.S.2.b)								
2. Is physical access to computer software adequately restricted to authorized personnel? (2723.S.2.c)								
3. Is physical access to computer hardware adequately restricted to authorized personnel? (2723.S.2.c)								
4. Are all system changes documented; including the name of the individual who made the change? (2723.S.2.d)								
5. Are system reports adequately protected and distributed only to authorized personnel? (2723.S.2.e)								
C. BACKUP AND RECOVERY PROCEDURES FOR TABLE GAMES SYSTEM								
1. Has a written policy been established? (2717.P.1)								
2. Are appropriate personnel knowledgeable of management's policy? (2717.P.1.a)								
3. Does MIS maintain hard or disk copies of the following system generated reports:								
a. edit reports? (2717.P.1.b)								
b. exception reports? (2717.P.1.b)								
c. transaction logs? (2717.P.1.b)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
D. BACKUP AND RECOVERY PROCEDURES FOR SLOT MONITORING SYSTEM								
1. Has a written policy been established? (2723.S.1.a)								
2. Are appropriate personnel knowledgeable of management's policy? (2723.S.1.a)								
3. Does MIS maintain hard or disk copies of the following system generated reports:								
a. edit reports? (2723.S.1.b)								
b. exception reports? (2723.S.1.b)								
c. transaction logs? (2723.S.1.b)								
E. TIMELY PREPARATION OF REPORTS								
1. Is a report produced at least monthly showing the following for individual machines:								
a. month-to-date actual hold percentage computation? (2723.M.2)								
b. year-to-date actual hold percentage computation? (2723.M.2)								
c. comparison of each machine's theoretical hold to actual hold percentage? (2723.M.2)								
2. At least once a month are electronic meter readings recorded for:								
a. coin-in? (2723.M.5)								
b. coin-out? (2723.M.5)								
c. drop? (2723.M.5)								
d. total jackpot payouts? (2723.M.5)								
Does accounting utilize the following reports:								
1. Slot summary report? (2703.A.2.c)								
2. Table games statistical reports? (2703.A.2.c)								
3. Slots statistical reports? (2703.A.2.c)								
4. Master games summary report? (2703.A.2.c)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
E. TIMELY PREPARATION OF REPORTS - con't								
5. Perpetual chip and token inventory? (2703.A.2.h)								
* If a variance is noted in the above reports, do accounting personnel investigate the reasons timely and document the results of their investigations in writing?								
Are records maintained for each slot machine that indicate:								
1. Any changes made to the slot machine? (2723.M.3)								
2. The date the slot machine was placed into service? (2723.M.4.)								
3. The date the slot machine was removed/date placed back into operation? (2723.M.4.)								
4. Do accounting personnel maintain adequate control over unissued table games forms? (2715.A.5)								
5. Do accounting personnel maintain adequate control over unissued slot forms? (2715.A.5)								
6. Do accounting personnel maintain adequate control over the table games forms control log? (2715.A.5.)								
7. Do accounting personnel maintain adequate control over the slot forms control log? (2715.A.5.)								
8. Do accounting personnel maintain adequate control over the key to the locked accounting box? (2715.A.5.)								
RECORDS OF OWNERSHIP								
Are the following records kept on the premises of the gaming establishment? (Whichever applies)								
Corporations:								
1. Certified copy of the articles of incorporation and amendments? (2705.A.1.)								
2. A copy of the bylaws and amendments? (2705.A.2.)								
3. Certificate issued by the Louisiana secretary of state? (2705.A.3.)								
4. List of the current officers and directors? (2705.A.4.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
RECORDS OF OWNERSHIP - Con't.								
5. Certified copy of minutes of all meetings of the stockholders? (2705.A.5)								
6. certified copy of minutes of all meetings of the directors? (2705.A.6)								
7. list of all stockholders with biographical data for each? (2705.A.7.)								
8. stock certificate ledger? (2705.A.8.)								
9. record of all transfers of the corporation's stock? (2705.A.9.)								
10. a record of the amounts paid to the corporation for issuance of stock and other capital contributions? (2705.A.10.)								
11. A schedule of all salaries, wages and other remuneration, direct or indirect, paid during the calendar or fiscal year, by the corporation to all officers, directors and stockholders with an ownership interest at any time during the calendar or fiscal year, equal to 5 percent or more of the outstanding capital stock of any class of stock? (2705.A.11.)								
Limited Liability Companies:								
1. a certified copy of the articles of organization and any amendments? (2705.B.1.)								
2. a copy of the "initial report" setting forth location and address of registered office and agent(s) (2705.B.2.)								
3. a copy of the operating agreement and amendments? (2705.B.4.)								
4. a copy of required records to be maintained at the registered office of the LLC; including current list of names and addresses of members and managers? (2705.B.3.)								
5. a copy of required records to be maintained at the registered office of the LLC; including federal and state income tax returns and reports? (2705.B.3.)								
6. a copy of the certificate of organization issued by the Louisiana Secretary of State evidencing that the Limited Liability Company has been organized? (2705.B.5.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
RECORDS OF OWNERSHIP - Con't.								
Partnerships:								
1. copy of the partnership agreement or certificate of limited partnership? (2705.C.1.)								
2. list of the partners including biographical data, percentage of ownership, amount and date of each capital contribution and the date the interest was acquired? (2705.C.2.)								
3. record of all withdrawals of partnership funds or assets? (2705.C.3.)								
4. schedule of salaries, wages and other remuneration, direct or indirect, paid to each partner during the calendar or fiscal year? (2705.C.4.)								
Sole Proprietor:								
1. schedule showing the name and biographical data of the proprietor, the amount and date of the proprietor's original investment, and any additions and withdrawals? (2705.D.1.)								
2. schedule of salaries, wages and other remuneration, direct or indirect, paid to the proprietor during the calendar or fiscal year? (2705.D.2.)								
CASH RESERVE REQUIREMENTS								
1. Does the licensee maintain, in cash or cash equivalents, an amount sufficient to protect patrons against defaults in gaming debts owed by the licensee as defined in administrative rule 2713.A? (2713.A.)								
2. Were all tables included in the calculation whether open or closed? (2713.B)								
3. If the licensee has an alternate procedure for calculation of the cash reserve requirement, does the licensee have written approval from the Division for this procedure? (2713.C.)								
a. Does the licensee maintain the amount required under this procedure? (2713.C.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
CHECK CASHING								
1. Are adequate procedures in place to ensure that identifiable employee payroll checks are not cashed at the licensee's establishment? (La. R.S.27:101)								
2. Are adequate procedures in place to ensure that identifiable employee payroll checks are not exchanged for the purchase of tokens, chips or electronic cards at the licensee's establishment? (La. R.S.27:101)								
INTERNAL CONTROLS - GENERAL								
Are procedures in place to reasonably ensure the following:								
1. Assets are safeguarded against unauthorized use or disposition? (2715.A.1.)								
2. Transactions are executed in accordance with licensee's Internal Controls? (2715.A.3.)								
3. Transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles? (2711.A.)								
4. Functions, duties and responsibilities are appropriately segregated? (2715.A.7.)								
5. Functions, duties and responsibilities are performed in accordance with generally accepted accounting principles and by competent personnel? (2715.A.7.)								
CAGE AND VAULT CONTROLS								
Are procedures in place to reasonably ensure the following:								
1. The vault is secure at all times? (2715.A & 2945)								
2. All cages are secure at all times? (2715.A & 2945)								
3. A cashier is on duty at all times in cages conducting transactions? (2715.A.)								
4. The access log is completed each time anyone enters the vault? Or, licensee uses a palm print or other type of automated recognition device. (2715.A.12 Riverboat 2715.A.13 Landbase)								
5. All transactions that flow through the cashier cage are summarized on the Daily Cash Summary form on a per shift basis? (2729.B.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
CAGE AND VAULT CONTROLS - con't								
6. Variances of \$50 or greater are investigated and results maintained for five years? (2729.B.)								
7. Transactions summarized on the Daily Cash Summary form are signed by the off-going cashier?								
8. Transactions summarized on the Daily Cash Summary form are signed by the on-coming cashier?								
9. Increases and decreases to the cage inventory are supported by adequate documentation? (2729.C.)								
10. Open cage windows are counted by outgoing cashiers and recorded at the end of each shift during which any activity took place, or at least once per gaming day? (2729.D.)								
11. Open cage windows are counted by incoming cashiers and recorded at the end of each shift during which any activity took place, or at least once per gaming day? (2729.D.)								
12. Coupons are properly accounted for and voided upon receipt? (2715.L.2.)								
13. There are no extraneous items, such as coats, purses, boxes, additional unused forms, etc. in the cashier cage, coin room or vault, unless they are transparent? (2716.B.)								
14. All persons who enter the vault when unaudited funds are present wear clothing without any pockets or other compartments? (2716.A.)								
15. All entries on gaming documents are made in ink?								
16. All paperwork for the shift is forwarded to accounting immediately by an independent employee (2729.G.)								
17. Only transparent trash bags are allowed in the vault? (2715.A.13 Riverboat & 2715.A.14 Landbase)								
18. Access to the vault requires notification of surveillance or some other form of adequate control? (2715.A.5.)								
19. Count documentation of open cage windows is signed by each person who counted the inventory? (2715.A.4 & 2729.D)								
20. If there is a variance in the count of open cage windows which cannot be resolved, a supervisor verifies/signs the documents? (2729.D)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
CAGE AND VAULT CONTROLS - con't								
21. The vault, including the coin room inventories, is counted by off-going cashiers at the end of each shift during which any gaming took place, or at least once per gaming day? (2729.D)								
20. The vault, including the coin room inventories, is counted by incoming cashiers at the end of each shift during which any gaming took place, or at least once per gaming day? (2729.D)								
21. The count documentation of the vault, including the coin room inventory, is signed by each person who counted the inventory? (2729.D)								
22. If there is a variance in the count of the vault, including the coin room inventory, which cannot be resolved, a supervisor verifies/signs the documents? (2729.D)								
CAGE AND CREDIT - MARKERS								
1. Do employees, who extend credit, determine if credit is available by entering the patron's name or account number into the computer? (2717.G.1 & 2729 J)								
2. Are passwords required to access credit information? (2717.G.1)								
3. Are passwords used to access credit information? (2717.G.1)								
4. Is credit extended only on the remaining balance authorized? (2729.J)								
5. Is the amount of credit extended in the pit communicated to all cages or other independent sources in a timely manner to avoid over extension of credit? (2717.G.3.)								
6. Is a new marker completed correctly when partial payment is made? (2717.G.15 & 2729 Z)								
7. Is the cashier's cage or other independent source notified when payments are made on marker? (2717.G.17.)								
8. Are adequate safeguards in place to control access to distribution and use of marker forms? (2717.G.18 & 2729.W)								
9. Are marker forms issued in consecutive numerical sequence? (2717.G.8.)								
10. Are markers numbered in a numerical sequence exclusive of other cage transactions numbers?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
11. Are all markers accounted for? (2729.X.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
CAGE AND CREDIT - MARKERS - con't.								
12. Are missing markers documented? (2729.X.)								
13. Are missing markers investigated by the accounting department? (2729.X.)								
KEY CONTROL - Manual								
1. Are all restricted sensitive keys stored in an immovable dual lock box (with the exception of cages, change banks/booths & Dual lock box keys)? (2715.A.8.a)								
2. Is the dual lock box monitored by a surveillance camera at all times? (2715.A.8.e)								
3. Does each dual lock box require two keys to access the contents? (2715.A.8.c)								
Are the following keys maintained in a dual lock box:								
a. Slot drop cabinet keys; (2715.A.9.a)								
b. Bill validator release keys; (2715.A.9.b)								
c. Bill validator contents keys; (2715.A.9.c)								
d. Table drop release keys; (2715.A.9.d)								
e. Table drop contents keys; (2715.A.9.e)								
f. Count room keys; (2715.A.9.f)								
g. High level Caribbean Stud key; (2715.A.9.g)								
h. Vault entrance key; (2715.A.9.h)								
i. CCOM (processor) key; (2715.A.9.i)								
j. Card and dice room storage keys; (2715.A.9.j)								
k. Slot office storage box key; (2715.A.9.k)								
l. Secondary chip access keys; (2715.A.9.n.)								
m.. Weight calibration key; (2715.A.9.o.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
KEY CONTROL - (Con't)								
4. Are the keys to the dual lock boxes properly maintained by independent personnel from different departments? (2715.A.8.c. & d)								
5. Is the Key Control Log properly completed each time a table key is checked out? (2717.L.6)								
6. Is the Key Control Log properly completed each time a slot key is checked out? (2723.P)								
7. Is the Key Control Log properly completed each time a BVA key is checked out? (2723.Q.31)								
8. Are sensitive table keys (listed in the licensee's Internal Controls) removed from the premises? (2717.L.6)								
9. Are sensitive slot keys (listed in the licensee's Internal Controls) removed from the premises? (2723.P)								
10. Are sensitive BVA keys (listed in the licensee's Internal Controls) removed from the premises? (2723.Q.31)								
11. Are duplicate table game keys secured in a manner which provides the same degree of control as required for the original keys? (2717.L.5)								
12. Are duplicate slot keys secured in a manner which provides the same degree of control as required for the original keys? (2723.Q.30.)								
13. Is the Duplicate Key Log properly completed? (2717.L.5.)								
14. Are access keys to the dual lock boxes properly stored when not in use? (2715.A.9.I.)								
15. Are all restricted sensitive keys, including duplicate keys, inventoried and accounted for on a quarterly basis? (2715.A.9.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
ELECTRONIC GAMING DEVICE (EGD) JACKPOT PAYOUT PROCEDURES								
For jackpots not automatically paid from the electronic gaming device, do the request for jackpot payout forms contain (if applicable):								
a. date & time? (2723.C.1.)								
b. the electronic gaming device machine number? (2723.C.2.)								
c. the denomination of the electronic gaming device? (2723.C.3.)								
d. number of coins/tokens played? (2723.C.4.)								
e. combination of reel characteristics? (2723.C.5.)								
f. on short pays, amount the machine paid? (2723.C.6.)								
g. amount of hand-paid jackpot? (2723.C.7.)								
Determine that payout forms are controlled and routed in a manner that precludes any individual from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds, by performing the following: (2723.D.4.)								
1. Are the jackpot payout slips in triplicate with an alpha numeric numbering sequence, the same number on all three parts? (2723.D.)								
2. Is the jackpot dispensing machine appropriately locked at all times? (2723.D.1.)								
3. Are all three copies of the jackpot slips appropriately distributed as follows: (2723.D.4.)								
a. One copy is placed in the locked accounting box? (2723.D.4.)								
b. Original remains with cashier for reconciliation and documentation of cage paperwork? (2723.D.4.)								
c. One copy is the secured copy retained in the computer or locked dispensing machines? (2723.D.4)								
4. If the jackpot transaction is voided, is "VOID" clearly written across the face of the original and copies? (2723.D.2)								
5. If the jackpot transaction is voided, is the form signed? (2723.D.2)								
6. If the jackpot transaction is voided, does the form include the employee number? (2723.D.2)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
EGD JACKPOT PAYOUT PROCEDURES - Con't								
7. If the jackpot transaction is voided, does it reflect the date and time approved? (2723.D.2)								
8. Do the replacement jackpot slips have a reference to the voided slips? (2723.D.2)								
9. Does the verifier ensure that the amount on the jackpot payout slip agrees to the amount on the slot device pay table prior to paying the patron? (2723.D.1.i)								
12. Are the payer and the verifier at the machine to complete the payout? (2723.D.1.i.)								
For one transaction observed, record all information from the jackpot payout slip and subsequently trace into accounting records in conjunction with testing of gaming documentation. (2715.A.4)								
For jackpot transactions observed, is all necessary information recorded on the jackpot payout slip, including all applicable items listed below?								
a. date and time? (2723.D.1.a)								
b. the denomination? (2723.D.1.b.)								
c. machine number & location? (2723.D.1.c)								
d. number of coins/tokens played? (2723.D.1.d.)								
e. dollar amount of payout in both alpha & numeric (or other alternate method of evidencing the amount of payout)? (2723.D.1.e)								
f. signatures of at least two employees witnessing the payout? (2723.D.1.i)								
g. preprinted sequential number? (2723.D)								
h. supervisor or management signature if jackpot over \$5,000? (2723.F.)								
i. game outcome including reel symbols, card values & suits for jackpot payouts? (2723.D.1.f.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
13. If the licensee, at any time, pays additional payouts to winning patrons (e.g. double jackpots), is the Division properly notified? (2953.A for Riverboat, 2922.A for LandBase)								
EGD JACKPOT PAYOUT PROCEDURES - Con't								
14. Are W-2Gs properly completed for payouts of \$1,200 or more? (2723.E.)								
15. For jackpot payouts over \$5,000 - is a surveillance photo of the winner retained? (2723.F.)								
16. For jackpots over \$10,000 - are surveillance photos of the Division's seal on the logic board EPROM retained by the licensee? (2723.G.)								
17. For jackpots over \$10,000 - are surveillance photos of the Division's seal on the logic board EPROM attached to jackpot payout form? (2723.G.)								
18. For jackpot payouts over \$100,000 - are the division agents present prior to the opening of the EGD? (2723.H.)								
19. Are all three copies of the jackpot payout slips reconciled and compared for consistency of information by accounting personnel at least once a month? (2723.T.)								
20. Are jackpot slips traced into licensee's summary that calculates AGR by machine? (2715.A.2. & 2715.A.4.)								
21. Are personnel from the cashiers and pit departments precluded from access to the locked box copies of the jackpot payout slips? (2723.D.4.) & (2715.A.7)								
ELECTRONIC GAMING DEVICE (EGD) FILL PROCEDURES								
For one transaction observed, record all information from the fill slip and subsequently trace into accounting records in conjunction with testing of gaming documentation. (2715.A.4)								
1. For fill transactions observed, do the fill slips contain:								
a. date and time? (2723. I.1.a.)								
b. machine number & location? (2723.I.1.b.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
c. dollar amount of fill in both alpha & numeric (or other alternate method of evidencing the amount of fill)? (2723.I.1.c.)								
d. signatures of at least two employees witnessing the fill? (2723.I.1.d.)								
e. preprinted sequential number? (2723.I.1.e.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
ELECTRONIC GAMING DEVICE (EGD) FILL PROCEDURES - con't								
2. Are all three copies of the fill slips appropriately distributed as follows: (2723.I)								
a. One copy is placed in the locked accounting box? (2723.I.3)								
b. Original remains with cashier for reconciliation and documentation of cage paperwork? (2723.I.3)								
c. One copy is the secured copy retained in the computer or locked dispensing machines? (2723.I.1)								
3. Are all three copies of the fill slips reconciled and compared for consistency of information by accounting personnel at least once a month? (2723.T.)								
4. Are fill slips traced into licensee's summary that calculates AGR by machine? (2715.A.2. & 2715.A.4.)								
5. Are personnel from the cashiers and pit departments precluded from access to the locked box copies of the fill slips? (2723.D.4.) & (2715.A.7)								
6. Are the slot fill slips in triplicate with an alpha numeric numbering sequence, the same number on all three parts? (2723.I.)								
7. Is the slot fill dispensing machine appropriately locked at all times? (2723.I.1)								
8. Are hopper fill slips controlled and routed in a manner that precludes any one individual from producing a fraudulent fill by forging signatures or by altering the amount paid subsequent to fill? (2723.I.3.)								
9. If the fill transaction is voided, is "VOID" clearly written across the face of the original and copies? (2723.I.5)								
10. If the fill transaction is voided, is the form signed? (2723.I.5)								
11. If the fill transaction is voided, does the form include the employee number? (2723.I.5)								
12. If the jackpot transaction is voided, does it reflect the date and time approved? (2723.D.2)								
13. Do the replacement fill slips have a reference to the voided slips?								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
14.	Are initial slot fill slips clearly designated as “ <i>slot loads</i> ” or “ <i>initial hopper fills</i> ”? (2723.I.4.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
HARD DROP PROCEDURES - ELECTRONIC GAMING DEVICES (EGDs)								
1. Are system meter readings recorded prior to commencement of patron play? (2723.M.1)								
2. Are system meter readings recorded prior to the hard drop, or subsequent to the hard drop (2723.M.5.)								
Are a minimum of three members on the hard drop team as follows: (2723.J.3.)								
a. a hard drop team leader?								
b. one other hard drop team member?								
c. an observer (security or other independent employee)?								
3. List the names of hard drop team members observed: Hard Drop Team Leader _____ Hard Drop Team Member _____ Observer (security) _____								
4. Are accounting personnel prohibited from participating on the hard drop team? (2715.A.7.)								
5. Is at least one of the team members independent of the slot drop (i.e., this member cannot have participated in jackpot payout or fills)? (2723.J.3.)								
6. Are security & surveillance notified prior to the slot drop and is the entire drop monitored by surveillance, or someone independent of the drop process (i.e. Internal Audit, Security)? (2723.J.1.)								
7. Is security provided over the buckets removed from the slot drop cabinets prior to being transported to the count room (2723.J.5.)								
8. If more than one trip is required to remove the slot drop buckets from all of the machines, are the filled carts or coins either locked in the count room or secured in another equivalent manner? (2723.J.6.)								
9. Do all hard drop team members remain within full view of surveillance throughout the entire drop process? (2723.J.1)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
HARD DROP PROCEDURES - EGDs - Con't								
10. Does the hard drop team leader return the slot drop key to the slot manager, not involved in the drop, who then returns the keys to the dual lock box at the end of the drop?								
11. Are all slot drop buckets, including empty buckets, removed according to schedule? (2723.J)								
12. Are both drop buckets and currency acceptor drop boxes for all slot machines included in the drop on the last gaming day of each calendar month? (2723.J.9.)								
HARD COUNT PROCEDURES - EGD DROP BUCKET								
1. Is access to the count room, during the drop and count (any time uncounted coin is present), restricted to provide that only the following are allowed in the count room: the count team members, supervisor (to resolve discrepancies), authorized mechanics, security or other observers authorized by the Division? (2723.K.2.)								
2. Are there at least three hard count team members present the entire time the drop is being counted? (2723.K.2.)								
3. Are all three count team members independent of slot revenue generation and subsequent accountability of slot count proceeds? (2723.K.5.)								
4. Please list the names of the hard count team members observed: Hard count team leader _____ Hard count recorder _____ Hard count team member _____								
5. Is a log maintained in the count room which contains the name of each person entering the count room? (2723.K.2.a)								
6. Is a log maintained in the count room which contains the reason of each person entering the count room? (2723.K.2.b)								
7. Is a log maintained in the count room which contains the date of each person entering and exiting the count room? (2723.K.2.c)								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
8.	Is a log maintained in the count room which contains the time of each person entering and exiting the count room? (2723.K.2.a.-e.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
HARD COUNT PROCEDURES - EGD DROP BUCKET - Con't								
9. Are accounting personnel prohibited from participating on the hard count team? (2723.K.5.)								
10. Is the count room key signed out by a count member prior to the count and returned to the dual lock box at the end of the count? (2715.A.9)								
11. During the count, were any extraneous items, such as purses, magazines, newspapers, etc. prohibited in the count room? (2715.A.1.)								
12. Are hard count team members precluded from having currency on their person? (2715.A.1.)								
13. If applicable, is the scale calibration module secured to prevent unauthorized access (i.e., pre-numbered seal or lock and key)? (2723.L.1.)								
14. Is the initial weigh/count test performed by a minimum of three count members? (2723.L.5 & 2723.K.4.)								
15. Are the initial weigh/count test results documented by two count team members? (2723.L.6. & 2723.K.4.)								
16. Are the recording and counting functions segregated (performed by two different members) during the count of the slot drop? (2715.A.7.)								
17. Are contents of each drop bucket emptied and counted individually entered into the computer? (2723.K.6.b.)								
18. Is the slot drop amount from each machine recorded in ink or other permanent form on a hard count document by the recorder or mechanically printed by the weigh scale? (2723.K.6.c.)								
19. When errors are made, is a line drawn through the error and the correction made and properly initialed by two count team members? (2723.K.6.l.)								
20. Were coins wrapped or bagged immediately after they were counted? (2723.K.6.f.)								
21. Do at least three employees who participated in the weigh/count and/or wrap process sign the slot count document? (2723.K.6.e.)								
22. If coins are not wrapped immediately after being weighed/counted, are they secured and not commingled with other coin? (2723.K.6.n)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
HARD COUNT PROCEDURES - EGD DROP BUCKET - Con't								
23. If coins are bagged, is each bag sealed and properly tagged (i.e., does the tag show the denomination and amount?) (2723.K.6.n)								
24. Is surveillance notified at the beginning of the count? (2723.K.3)								
25. Is the entire count monitored at least 2 days a month by surveillance or Internal Audit? (2723.K.3)								
26. Were all weigh scales and weigh scale interfaces tested by internal audit or someone independent of the cage, vault and slot departments at least quarterly? (2723.L.4)								
27. Are 2% or greater variances between the weigh/count and wrap investigated timely by accounting personnel independent of the slot department, count team and cage/vault? (2723.K.6.j)								
28. Are the results of such investigations documented and retained for five (5) years? (2723.K.6.j)								
29. Is all hard count and wrap documentation immediately delivered to the accounting department by someone other than the cashiering department or deposited in the locked accounting box or otherwise adequately secured until retrieved by accounting? (2723.K.6.k.)								
ADDITIONAL HARD COUNT PROCEDURES - IF CONDUCTED IN A COIN ROOM								
1. If the count room serves as a coin room and coin is NOT secured to preclude access by the count team, determine that the following requirements are met:								
a. At commencement of the slot count, does at least one count team member and another employee, independent of the weigh/count and wrap procedures, count the coin room inventory? (2723.K.6.h.i.(a.))								
b. Are the above counts recorded on the appropriate inventory form? (2723.K.6.h.i.(b.))								
c. Upon completion of the wrap, do at least two members of the count team independently count the ending coin room inventory and record the count on a summary report? (2723.K.6.h.ii.(a.) & (b.))								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
d. Do two employees, who independently count the final wrapped slot drop, compare the final wrap to the weigh/count, record the comparison, and note any variances on the summary report. (2723.K.6.h.ii.(c.))								
ADDITIONAL HARD COUNT PROCEDURES - IF CONDUCTED IN A COIN ROOM - Con't								
e. Do members of the cage/vault department (the cashier who accepted the funds into the cage) count the ending coin room inventory by denomination? (2723.K.6.h.ii.(d.))								
f. Are these counts reconciled to the beginning inventory, wrap, transfers and initial weigh/count on a timely basis? (2723.K.6.h.ii.(d.))								
g. At the conclusion of the reconciliations, do at least two count/wrap team members and the verifying employee sign the summary report? (2723.K.6.h.ii.(e.))								
2. If the count room is segregated from the coin room or the coin in the count room is secured to preclude access by the count team, determine that the following requirements are met:								
a. Upon completion of the wrap, do at least two members of the count/wrap team count the final wrapped slot drop independently from each other and record this count on the summary report? (2723.K.6.i.(i. & ii.))								
b. Do the two employees who independently count the final wrapped slot drop compare the final wrap to the weigh/count, record the comparison, and note any variances on the summary report? (2723.K.6.i.(iii.))								
c. Does a members of the cage/vault department count the wrapped slot drop by denomination and reconcile it to the weigh/count? (2723.K.6.i.(iv.))								
d. At the conclusion of the reconciliations, do at least two count team members and the cage/vault employee sign the summary report? (2723.K.6.i.(v.))								
EGD BILL VALIDATOR (CURRENCY ACCEPTOR) DROP PROCEDURES								
1. Are security and surveillance notified of the transportation route to be utilized prior to emptying or removing any currency acceptor drop box? (2723.Q.2.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
2. Is the entire currency acceptor drop process, including transportation to the count room, monitored by surveillance, or someone independent of the drop process (i.e. Internal Audit, Security)? (2723.Q.3.)								
3. Are currency acceptor drop boxes removed by an employee independent of the slot department? (2723.Q.2.)								
EGD BILL VALIDATOR (CURRENCY ACCEPTOR) DROP PROCEDURES - con't								
4. Are all currency acceptor drop boxes locked in a storage rack upon removal and transported directly to the count room or other secured location approved by Division? (2723.Q.7.)								
5. Are the currency acceptor drop boxes transported by at least two employees, one of whom is a security officer? (2723.Q.8.)								
6. Is security provided over the currency acceptor drop boxes removed from the electronic gaming devices prior to being transported to the count room? (2723.Q.6.)								
7. Do all drop team members remain within full view of security or surveillance throughout the entire drop process? (2723.Q. 3)								
8. Is security provided over the BVA boxes throughout the entire drop process? (2723.Q.6.)								
EGD BILL VALIDATOR COUNT PROCEDURES								
1. Is access to the count room, during the drop and count (any time uncounted coin is present), restricted to provide that only the following are allowed in the count room: the count team members, Division Agents, supervisors (to resolve discrepancies), authorized mechanics, security or other observers authorized by the Division? (2723.Q.23.)								
2. Is a log maintained in the count room which contains the name of each person entering the count room, as well as the reason, date and time each person enters the count room? (2723.Q.23.a.-e.)								
3. Is surveillance notified at the beginning of the count and is the entire count monitored by surveillance? (2723.Q.10.)								
4. Are all drop buckets counted and wrapped prior to counting the contents of the bill validator boxes? (Applicable if count conducted in hard count room) (2715.A.)								
5. Are bill validator boxes individually emptied and counted? (2723.Q.15.)								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
6.	Are drop boxes, when empty, shown to another member of the count team or to surveillance? (2723.Q.17.)								
7.	Are at least three team members, a recorder, counter and verifier, present throughout the process of counting the bill validator boxes? (2723.Q.11.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
EGD BILL VALIDATOR COUNT PROCEDURES - Con't								
8. Are the contents of each box counted AND verified prior to commingling the funds with funds from other boxes? (2723.Q.16.)								
9. Is the count of each box recorded on the count sheet in ink or other permanent form of recordation prior to commingling the funds with funds from other boxes? (2723.Q.16.)								
10. Do all members of the count team attest by signature to the accuracy of the currency acceptor drop count after the count sheet has been reconciled to the currency? (2723.Q.20)								
11. Does the cage cashier perform an independent count of all monies that were counted and certify by signature as to the accuracy of the currency delivered and received? (2723.Q.21)								
12. Is access to all stored drop boxes, regardless of type, full or empty, restricted to authorized members of the drop and count teams? (2723.Q.22)								
13. When corrections to count documents are made, is a line drawn through the error and the correction made and properly initialed by two count team members? (2723.Q.19)								
14. Does the count team compare a listing of currency acceptor drop boxes scheduled to be dropped to a listing of drop boxes actually counted to ensure all drop boxes are accounted for during each drop schedule? (2723.Q.18.)								
ELECTRONIC GAMING DEVICES - GENERAL								
1. Are variances between theoretical hold and actual hold of greater than two percent (2%) investigated by the licensee? (2723.M.2.a)								
2. Does the licensee document investigations/findings of variances between theoretical hold and actual hold of greater than two percent (2%)? (2723.M.2.a)								
3. Does the licensee resolve findings of variances between theoretical hold and actual hold of greater than two percent (2%)? (2723.M.2.a)								
4. Does the licensee in timely investigate variances between theoretical hold and actual hold of greater than two percent (2%)? (2723.M.2.a)								
5. Does the licensee timely document investigations/findings of variances between theoretical hold and actual hold of greater than two percent (2%)? (2723.M.2.a)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
ELECTRONIC GAMING DEVICES - GENERAL - con't.								
6. Does the licensee timely resolve findings of variances between theoretical hold and actual hold of greater than two percent (2%)? (2723.M.2.a)								
7. Does accounting timely review all meter readings for reasonableness? (2723.M.5.b)								
8. Are meter readings, which do not appear reasonable, timely reviewed with slot department employees and exceptions documented so that meters can be repaired or clerical errors in the recording of meter readings can be corrected? (2723..M..5.c)								
PROGRESSIVE SLOT MACHINES								
1. Does the licensee determine, on a quarterly basis, that all machines in progressive banks are properly linked to the progressive controllers?								
2. Does the licensee record the progressive liability on a daily basis?								
3. Does the licensee review the incrementation rate and reasonableness of the progressive liability, on a quarterly basis, by either a physical coin-in test or by meter readings to calculate incremental coin-in multiplied by the incrementation rate to arrive at the increase in, and reasonableness of, the progressive jackpot amount?								
4. Does the progressive controller requires a two-key access, with one key maintained by IGT?								
TABLE GAMES FILL PROCEDURES								
Determine that fill slips are controlled and routed in a manner to reasonably ensure that individuals are precluded from producing a fraudulent slip by forging signatures by altering the amount of the fill subsequent to the processing of the transaction and thereby misappropriating the funds, by performing the following:								
1. Is the fill slip in triplicate form with a continuous alpha numeric numbering sequence, the same number on all three parts? (2717.A.1.)								
2. Are the fill slips accurately completed and contain the following information :								
a. correct date and time? (2717.A.1.a.i)								
b. shift and table numbers? (2717.A.1.a.ii & iii)								
c. game type? (2717.A.1.a.iv)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
d. amount of fill by denomination and in total? (2717.A.1.a.v)								
TABLE GAMES FILL PROCEDURES - Con't								
3. Are fill slips clearly and correctly marked "fill"? (2717.A.1.a)								
4. Is one copy of the fill slip forwarded to accounting or stored in the computer with access restricted and not accessible to cage or pit employees? (2717.A.1.b.iii)								
Determine if fill slips are properly distributed as follows:								
1. Do cashiers dispense the original copies and give the chips and the original fill slips to the runners? (2717.A.1.b.i)								
2. Do the cashiers retain one copy for cage accountability? (2717.A.1.b.ii)								
3. Are the third copies of the fill slips retained intact within the computer or locked dispensing machines in a continuous unbroken sequence? (2717.A.1.b.iii)								
4. Do the runners transport the chips to the table? (2717.A.2.b)								
5. Do the dealers place the chips in the table tray and deposit the fill slips and the order for fills in the table drop box? (2717.A.1.b.i)								
6. Are personnel from the cashier cage and pit departments precluded from accessing the locked box copies of the fill slips? (2717.A.1.b.iii)								
7. Do the cashiers prepare the fill slips, count the chips using the duplicate copy as a reference, and sign all three copies of the fill slip? (2717.A.2.a)								
8. Do the runners verify the chips, compare the amounts to the fill slips and sign all three copies of the fill slips in the presence of the cashier? (2717.A.2.b)								
9. Do the dealers verify that the amount of chips received agreed to the amount requested and sign the fill slips? (2717.A.2.c.)								
10. Do the pit supervisors verify the amount of the chips and compare them to the fill slips? (2717.A.2.d)								
11. Do the pit supervisors sign the fill slips in the presence of the dealer at the table? (2717.A.2.d.)								
12. For computerized table fills, do the pit supervisors authorize the order for fills? (2717.B.1)								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
13.	Do the dealer/box persons break the chips down and count them in full public view prior to placing them in the chip tray? (2717.B.4)								
14.	Are cross-fills between tables prohibited? (2717.C)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
TABLE GAMES FILL PROCEDURES - Con't								
For voided fill slips:								
1. Are the fill slips clearly marked "VOID" across the front of all copies? (2717.A.3.)								
2. Do the cashiers sign both copies of the voided slips? (2717.A.3)								
3. Do the cashiers print their employee number on both copies of the voided slips? (2717.A.3)								
4. Do the pit or cage supervisors sign both copies of the voided slips? (2717.A.3)								
5. Do the pit or cage supervisors print their employee number on both copies of the voided slips? (2717.A.3)								
6. Do the pit or cage supervisors date both copies of the voided slips? (2717.A.3)								
7. Do the pit or cage supervisors print the time on both copies of the voided slips? (2717.A.3)								
8. Are all copies forwarded to accounting on a daily basis? (2717.A.3)								
9. If the voided fill slips are replaced, are the voided slip numbers recorded on the replacement fill slips?								
TABLE GAMES CREDIT PROCEDURES								
1. For computerized table credits, do the pit supervisors initiate the order for credit slips? (2717.D.1.)								
2. Do the runners verify the information and sign all three parts of the credit slips? (2717.A.2.b.)								
Are the credit slips properly distributed as follows:								
1. Do the cashiers dispense the original copies and give them to the Security Officer? (2717.A.1.c.iii)								
2. Are the third copies of the credit slips retained intact in a continuous unbroken sequence within the computer or locked dispensing machine? (2717.A.1.c.iii.)								
For voided credit slip:								
1. Are the credit slips clearly marked "VOID" across the front of both copies? (2717.A.3.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
TABLE GAMES CREDIT PROCEDURES - con't								
2. Do the cashiers and the cage or pit supervisor sign and date the voided slips, both copies? (2717.A.3.)								
3. When the voided credit slips are replaced, are the voided slip numbers recorded on the replacement credit slips?								
TESTS OF FILL/CREDIT DOCUMENTATION								
For fill/credit slips, do the slips include the following information:								
1. specifies fill or credit? (2717.A.1.a.)								
2. date and time? (2717.A.1.a.i)								
3. shift (2717.A.1.a.ii)								
4. table number (2717.A.1.a.iii)								
5. game type (2717.A.1.a.iv)								
6. amount of chips/coins by denomination (2717.A.1.a.v.)								
7. amount of chips/coins in total (2717.A.1.a.v.)								
8. sequential slip number (2717.A.1.a.vi)								
9. identification code of preparer (2717.A.1.a.vii)								
10. pit supervisor's signature (2717.A.2.)								
11. runner signature (2717.A.2.)								
12. cashier signature (2717.A.2.)								
13. dealer/box person signature (2717.A.2.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT DROP PROCEDURES TABLE GAMES (except poker tables)								
1. Observation Date: _____								
A. Soft Drop Team Leader _____								
B. Soft Drop Team Member _____								
C. Soft Drop Team Member _____								
2. Are only persons authorized to remove drop boxes allowed access to release keys? (2717.L.1.)								
3. Are drop team members precluded from accessing drop box content keys? (2717.L.1.)								
4. Are there a minimum of two persons involved in the soft drop procedures? (one of whom is a security officer) (2717.J.3.)								
5. Are the soft count team members independent of the soft drop proceeds being dropped (i.e. these members do not participate as a top signer, dealer, or runner during the shift being dropped)? (2717.K.1.b.)								
6. Is surveillance notified at the beginning of the drops? (2717.J.1.)								
7. Is the drop process monitored in its entirety by surveillance? (2717.J.1.)								
8. Are each table's chip and coin inventories properly accounted for? (2717.F.)								
A. Does the off-going pit supervisors count each table's chip and coin inventory? (2717.F.)								
B. Does the off-going pit supervisors record the amounts on the opener/closer table inventory forms? (2717.F.)								
C. Does the off-going pit supervisors sign the form? (2717.F.)								
D. Do the oncoming pit supervisors, in the presence of the off-going top signers, count each table's inventory? (2717.F.1.)								
E. Do the oncoming pit supervisors, in the presence of the off-going top signers, compare them to the entries on the opener/closer table inventory forms? (2717.F.1.)								
F. Do the oncoming pit supervisors, in the presence of the off-going top signers, reconcile any differences immediately? (2717.F.1.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
G. Do the oncoming pit supervisors, in the presence of the off-going top signers, sign the form? (2717.F.1.)								
SOFT DROP PROCEDURES TABLE GAMES (except poker tables) - Con't								
9. Are the copies of the opener/closer table inventory forms placed in the drop boxes by someone other than the pit supervisors before the table drop boxes are removed? (2717.F.4.)								
10. When tables remain closed for subsequent shifts, are the second copies of the opener/closer table inventory forms placed in the table chip trays until the table is opened?								
11. When the tables are opened, are the second copies of the forms placed in the empty drop boxes by the dealers?								
12. For tables that remain open, are the second copies of the inventory forms placed in the newly attached drop boxes for the new shift by the dealers? (2717.F.)								
13. Do drop team members remove the drop boxes from each table by unlocking the drop boxes with the table release keys and immediately replace them with the appropriate empty drop boxes? (2717.J.1.)								
14. Does another drop team member verify that the replacement drop boxes are securely locked in place on the tables?								
15. Upon removal from the tables, are the drop boxes placed in locked storage racks? (2717.J.2.)								
16. Upon removal from the tables, are the drop boxes directly transported to the count room or other approved secure area? (2717.J.2.)								
17. At the conclusion of the drops, are the table release keys and the count room keys returned to the dual lock box? (2715.A.9.)								
18. Are the drop team members and the gaming manager precluded from having access to the drop box content release keys during the drop? (2717.L.1.)								
19. Observation Date: _____ Soft Count Team Leader _____ Soft Count Team Member _____ Soft Count Team Member _____								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT DROP PROCEDURES TABLE GAMES (except poker tables) - Con't								
20. Is the issuance of drop box contents keys witnessed by persons from three separate departments? (unless otherwise optionally automated and approved by the Division) (2717.L.1.)								
Note: The contents of the bill validators are considered part of the hard count and should never, for any reason, be commingled with the table soft count proceeds at any time prior to the completion of the counting and recording of the soft count.								
21. Is the issuance of the soft count room keys witnessed by two gaming employees from different departments, who are independent of the count? (unless otherwise optionally automated and approved by the Division) (2717.L.4.)								
22. Is access to the count room during the drops and counts (any time uncounted currency is present) restricted to provide that only the following are allowed in the count room: the count team members, Division agents, authorized observers as approved by Division and supervisors (to resolve problems)? (2717.K.2.k)								
23. Do authorized maintenance personnel enter only when accompanied by security? (2717.K.2.k)								
24. Is surveillance notified at the beginning of the count? (2717.K.)								
25. Is the entire count monitored by surveillance? (2717.K.)								
26. Are the soft counts performed by at least three soft count team members? (2717.K.)								
27. Is testing and verification of the accuracy of the currency counter documented quarterly? (2717.K.)								
28. Does someone independent of the count team members witness testing of the accuracy of the currency counter during the quarterly inspection? (2717.K.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
29. Are all of the count team members independent of all transactions they review, the drops and the subsequent accountability of the soft drop proceeds?								
NOTE: No pit bosses or dealers who worked during the shifts being dropped may participate on the soft count teams. The cashiers accepting the drops in the cage and/or having responsibility for these proceeds may not participate on the soft count teams. Security who participated as runners during the shift being counted may not participate on the soft count teams. (2717.K.1.b.)								
SOFT COUNT PROCEDURES - TABLE GAMES (except poker tables) - Con't								
30. Is access to the drop boxes, full or empty restricted to authorized members of the drop and count teams? (2717.K.2.j.)								
31. Do the count team members unlock the drop box carts and individually empty and count each box on the count table? (2717.K.2.b.)								
32. Are the amounts of the soft drops from each table recorded in ink on a soft count document by the recorders or mechanically printed by currency counter? (2717.K.2.c.)								
33. When errors are made, is a line drawn through the error, correction made properly initialed by the required people?- (2717.K.2.f.)								
34. If the grand total on the Master Games Sheet is changed, is it approved and initialed by the cashier accepting the soft drop? (2717.K.2.f.)								
35. Do count team members compare table numbers scheduled to be dropped to a listing of table numbers actually counted as reflected on the Master Gaming Report to ensure all table game drop boxes are accounted for during each drop period? (2717.K.2.e.)								
36. Do count team members record the contents of each drop box on the count sheet prior to commingling the funds with funds from other drop boxes? (2717.K.2.c.)								
37. Do the "openers" show the empty drop boxes to another count team member or the surveillance camera, one drop box at a time? (2717.K.2.d.)								
38. Are the total counts, per card, calculated and compared to a second total physical count conducted by the third count team member?								
39. If the amounts agree, are the count totals recorded as the drop amount for that particular table on the Master Games Sheet?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
40. Are the originals and first copies of fill and credit slips matched or otherwise reconciled to verify that the dollar amounts are identical to amounts recorded on the Master Games Sheet?								
41. Are all entries on the Master Games Sheet written in ink? (2717.K.2.c.)								
42. Are the opener/closer table inventory forms examined and recorded on the Master Games Sheet? (2717F.3.)								
43. Is the total face value of coupons used recorded on the soft count cards and included in the drop portion on the Master Games Sheet?								
SOFT COUNT PROCEDURES - TABLE GAMES (except poker tables) - Con't								
44. At the completion of the count, do all count team members sign the count sheet attesting to the accuracy of the count? (2717.K.2.g.)								
45. At the end of the counts, do the count team leaders return the release and contents keys to the proper individuals who return them to the cashier or the appropriate dual lock boxes? (2717.L.1.& 2717.L.3.)								
46. Do the count team leaders deliver the monies and money equivalents counted to the cashier and observe the cashier count the drop? (2717.K.2.h.)								
47. Do the cashiers verify the money from the soft counts? (2717.K.2.h.)								
48. Do the cashiers sign the Master Games Sheet in ink? (2717.K.2.h.)								
49. Do the cashiers immediately return the Master Games Sheets to the count team leaders? (2717.K.2.h.)								
50. Do the cashiers accept the soft drops into the cage accountability by recording the soft drops as a receipt on the daily cash summaries? (2717.K.2.h.)								
51. Are the documents from the drop boxes and the documents generated in the counts (Master Games Sheet, fills, credits, soft count cards, all forms) promptly forwarded to accounting by having a count team member deliver the documents to accounting personnel or place them in a locked box outside the cage, accessible to accounting personnel only? (2717.K.2.i.)								
POKER BANK								
Observation Date: _____								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
1.	Does the Supervisor authorize transfers between table banks and the poker bank? (2725.B)								
2.	Does the poker room supervisor obtain the necessary combination of lammers that equals the request made by the dealer?								
3.	Are lammers stored in a secured place?								
4.	Are the lammers placed in a conspicuous place on the table?								
5.	Is the equivalent amount of currency removed from the impress bank and given to the table game supervisor?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
POKER BANK - con't								
For exchanges between the table bank and the poker pit podium bank:								
A. Does the dealer and runner verify the amount of the exchange?								
B. After the table game supervisor returns from the podium to the table, do the dealers verify the amount of chips/tokens to the lammers prior to the Supervisor taking the lammers from the table?								
For exchanges between the table bank and the cage:								
A. Does the top signer give the currency to the runner (from security), who transports it to the cashier cage?								
B. Are the runners independent of the poker table?								
C. Do the runners return to the table and give the chips, tokens, and/or coins to the dealer?								
D. Do the dealers verify the amount of chips, tokens, and/or coins received?								
E. Does the table game supervisor retrieve the lammer buttons from the table after the dealer places the chips, tokens, and/or coins in the chip tray?								
POKER ROOM PIT PODIUM BANK								
NOTE: These observation procedures should only be completed if the casino operates a poker room bank.								
Observation Date:								
1. Do the poker room supervisors complete and sign the poker bank exchange forms including the following information:								
A. date?								
B. time?								
C. shift?								
D. table number?								
E. amount of chips requested by denomination?								
F. total requested amount?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
POKER ROOM PIT PODIUM BANK - con't								
2. Does security take the currency and the poker bank exchange forms to the cashier cage and purchase the appropriate amount of chips?								
3. After properly completing the exchange with the security, do the cashiers sign the Poker Bank Exchange Forms?								
4. Does security verify the chips and compare them to the poker bank exchange forms prior to signing the forms in the presence of the cashier?								
5. Does security transport the chips to the pit supervisors?								
6. Do the pit supervisors verify and initial the Poker Exchange Bank Forms?								
POKER BANK INVENTORY PROCEDURES								
Observation Date:								
For poker banks that remain on the table at the end of the closing shift:								
1. At the beginning of the day shift, does the table games supervisor count down the impress balance and compare it to the first copy of the opener/closer inventory forms (or other form)?								
2. Are table banks counted by a dealer and a gaming supervisor or two gaming supervisors who sign the check out form?								
3. Between shifts, does the off-going table games supervisor count down the table chip tray on open games and agree the amount of the impress balances?								
4. After verifying the amounts, does the off-going table games supervisor and the on-coming table games supervisor sign the opener/closer (or some other form of documentation)?								
5. Is the white opener/closer form placed in the drop box and the first copy on the table for the dealer to place in the replacement drop box?								
6. Do both the on-coming and out-going table games supervisors count down unused impress banks on closed games?								
7. Do both the on-coming and out-going table games supervisors initial and date the forms?								
8. At the close of the swing shift, do both the off-going dealer and the table games supervisor count down the chips?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
POKER BANK INVENTORY PROCEDURES - con't								
9. At the close of the swing shift, do both the off-going dealer and the table games supervisor sign and date the form?								
10. Is the original copy placed in the drop box prior to the removal of the drop box?								
11. Is the first copy placed in the locked chip tray?								
For chip trays that are returned to the cashier cage at the end of the shift and the table is opened for gaming during subsequent shifts, are the following requirements met?								
1. When the table is open, do the on-coming dealers recount the amounts recorded on the poker impress bank inventory form?								
2. Is the form referred to above signed by the on-coming dealer and the cashier?								
3. Do the on-coming dealers take the table chip tray to the table immediately after the form is completed?								
4. Do the off-going dealers count down the balance in the presence of the top signer?								
5. Do the off-going dealers record the amount?								
6. Do the off-going dealers sign the form?								
7. Do the dealers transport the bank to the cage?								
8. Do the cashiers verify the balance and sign the form?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT DROP PROCEDURES - POKER TABLES								
Observation Date: _____								
Soft Drop Team Leader _____								
Soft Drop Team Member _____								
Soft Drop Team Member _____								
For poker tables dropped separate from other table drops:								
1. Are there a minimum of three persons involved in the soft drop procedures as follows:								
a. Soft drop team leader?								
b. Soft drop team member from security?								
c. Soft drop team member?								
2. Are at least two of the soft drop team members listed above independent of the soft drop proceeds being dropped (i.e. these members do not participate as a top signer, dealer, or runner during the shift being dropped)?								
3. Are the drop box racks, carts or cabinets for empty and full table drop boxes located in a locked and secured area where access is restricted, such as the count room?								
4. Does the security drop team member obtain the table release key and the count room key prior to the drop?								
5. Does the gaming manager obtain the key to the drop box cart or cabinet prior to the drop?								
8. Does the security drop team member unlock the empty drop box cart, remove the empty drop boxes from the cart and lock the drop box cart?								
9. Does the drop team, all members, transport the empty drop boxes to the pit area?								
10. Does the drop team, all members, place each empty drop box next to the appropriate table?								
11. Does the drop team, all members, advise the top signer (off-going) when the empty boxes are in place?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT DROP PROCEDURES - POKER TABLES - con't								
Are each table's chip and coin inventories properly accounted for as follows:								
1. Does the off-going table games supervisor count each table's chip and coin inventory?								
2. Does the off-going table games supervisor record the amounts on the opener/closer table inventory form?								
3. Does the off-going table games supervisor sign the inventory form?								
4. Does the on-coming table games supervisor (in the presence of the off-going table games supervisor) count each table's inventory?								
5. Does the on-coming table games supervisor (in the presence of the off-going table games supervisor) compare the inventory to the entries on the opener/closer table inventory form?								
6. Does the on-coming table games supervisor (in the presence of the off-going table games supervisor) reconcile any differences between the inventory and the entries on the inventory form immediately?								
7. Does the on-coming table games supervisor (in the presence of the off-going table games supervisor) sign the inventory form?								
8. Is the original copy of the opener/closer table inventory form placed in each table's drop box by the dealer before the table drop boxes are removed?								
Are each table's chip and coin inventories properly accounted for as follows:								
9. If the table remains open for the subsequent shift, is the second copy of the opener/closer table inventory form placed in the table chip tray until the table is opened?								
10. When the table is opened, is the yellow copy to the form placed in the empty drop box by the dealer?								
11. Does a drop team member remove the drop boxes for each table by unlocking the drop box with the table release key and immediately replacing each with an empty drop box for the next shift?								
12. Does another drop team member verify that the replacement drop boxes are securely locked in place on the table?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
13. Does another drop team member verify that the replacement drop boxes are securely locked in place on the table?								
SOFT DROP PROCEDURES - POKER TABLES - con't								
14. Is the second copy of the form then placed in the newly attached drop box for the new shift by the dealer?								
15. Upon removal from the table, does the count team member from security stand guard over the removed drop boxes at all time?								
16. When the exchange of boxes is complete, does the drop team (all team members) transport the boxes directly to the count room or other secure place and lock them in the drop box cart until the count takes place?								
17. At the conclusion of the drop, does the security drop team member return the table release key and the count room key to the cashier?								
18. Does the gaming manager return the drop box storage cart key to the cashier?								
19. Are the drop team members and the gaming manager precluded from having access to the drop box content release key during the drop?								
SOFT COUNT PROCEDURES - POKER TABLES								
NOTE: The contents of the bill validators are considered part of the hard count and should never, for any reason, be commingled with the soft count proceeds at any time prior to the completion of the counting and recording of the soft count.								
1. Observation Date: _____ Soft Count Team Leader _____ Soft Count Team Member _____ Soft Count Team Member _____								
2. Does the soft count lead obtain the soft count key prior to the soft count?								
3. Are security and a Main Bank cashier present to check out the key to the soft count key box?								
4. Is the key signed out by the Soft Count Lead?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
5. Is access to the count room during the drop and count (any time uncounted currency is present) restricted to provide that only the following are allowed in the count room: the count team members, supervisor (to resolve discrepancies), authorized mechanics, security or other observers authorized by the Division?								
SOFT COUNT PROCEDURES - POKER TABLES - con't								
6. Is the soft count performed by at least three soft count team members?								
A. Box handler _____								
B. First verifier _____								
C. Second verifier _____								
D. Banker _____								
7. After the soft count team enters the count area, is the door locked and the keys placed on the count table in full view of the camera?								
8. Are accounting personnel prohibited from participating on the soft count team?								
9. Are any extraneous items, such as purses, magazines, newspapers, etc. prohibited in the count room during the count?								
10. Are all of the count team members independent of all transactions being reviewed, dropped and the subsequent accountability of the soft drop proceeds? (2717.K.1.b.) NOTE: No accounting personnel, pit bosses or dealers who worked during the shifts being dropped may participate on the soft count team. The cashier accepting the drop in the cage and/or having responsibility for these proceeds may not participate on the soft count team. Security who participated as runners during the shift being counted may not participate on the soft count team.								
11. Are soft count team members prohibited from having currency on their person?								
12. Is the gaming manager prohibited from the count room during the count?								
13. Is the amount of the soft drop from each table recorded in ink on a soft count document by the recorder or mechanically printed by currency counter? (2717.K.2.c.)								

		YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
14.	If the grand total on the Master Games Sheet is changed, is it approved and initialed by the cashier accepting the soft drop? (2717.K.2.f.)								
15.	When errors are made, is a line drawn through the error, and the correction made and properly initialed by the required people? (2717.K.2.f.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT COUNT PROCEDURES - POKER TABLES - con't								
16. Does the count team member designated as the "box handler" unlock and open the drop boxes in view of the other team members (or camera), one drop box at a time? (2717.K.2.b.)								
17. Does the count team member designated as the "box handler" empty the contents on the count table, one drop box at a time? (2717.K.2.b.)								
18. Does the "box handler" show the empty drop box to another count team member or the surveillance camera one drop box at a time? (2717.K.2.d.)								
19. Does the "box handler" ensure that each slot on the drop box is reset and the door to the drop boxes is locked?								
20. Does the "box handler" replace the drop boxes into the storage cart, one box at a time?								
21. Do the count team members sort the fill/credit slips, request for fill/credit slips, opener/closer table inventory forms, coupons and any other items from the drop boxes and monies in the drop boxes?								
22. Is the total count per card then calculated and compared to a second total physical count conducted by the third count team member.								
23. If the amounts agree, is the total count of the currency recorded as the drop amount for that particular table on the Master Games Sheet?								
24. Are all entries on the Master Games Sheet written in ink? (2717.K.2.c.)								
25. Is all currency sorted and counted by denomination by a count team member, other than the recorder?								
26. Is all currency amounts by denomination recorded on the soft count card by the recorder?								
27. Are the request for fill slips, request for credit slips and fill/credit slips matched or otherwise reconciled to verify that the dollar amounts are identical?								
28. Are the request for fill/request for credit slips and fill/credit slips recorded on the Master Games Sheet?								
29. Are the opener/closer table inventory forms examined and recorded on the Master Games Sheet?								
30. Is the total face value of coupons used recorded on the soft count card?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SOFT COUNT PROCEDURES - POKER TABLES - con't								
31. Is the total face value of coupons used included in the drop portion on the Master Games Sheet?								
32. At the end of the count, are the monies counted independently by one count team member and the count team leader?								
33. At the end of the count, are the monies compared to the total recorded on the Master Games Sheet?								
34. At the completion of the count, do all count team members sign the Master Games Sheet attesting to the accuracy of the count?								
35. Do two count team members relock the storage carts containing the empty drop boxes?								
36. At the end of count, does the count team leader return the keys to the Main Bank key box?								
37. Does the count team leader deliver the monies and money equivalents counted to the cashier?								
38. Does the count team leader observe the cashier count the drop?								
39. Does the cashier verify the money from the soft? (2717.K.2.h.)								
40. Does the cashier sign the Master Games Sheet in ink? (2717.K.2.h.)								
41. Does the cashier immediately return the Master Games Sheet to the count team leader? (2717.K.2.h.)								
42. Does the cashier accept the money from the soft count into the cage accountability by recording the soft count as a receipt on the daily cash summary? (2717.K.2.h.)								
43. Are all documents from the drop boxes and all documents generated during the count (Master Games Sheet, fills, credits, soft count cards, all forms) promptly forwarded to accounting by having the count team leader deliver the documents to accounting personnel or placing them in a locked box outside of the cage, accessible to accounting personnel only? (2717.k.2.i.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
MIS SYSTEMS								
Review the MIS organization structure and flow charts to determine the following:								
1. Does the head of data processing report to a person in senior management?								
2. Is senior management involved in establishing overall policies and procedures that assign authority and responsibility for computer operations?								
3. Is senior management involved in assigning access codes?								
Determine the compatibility by function of MIS personnel.								
1. Is there proper segregation between the data processing department and the user departments?								
2. Is access to the computer operations area restricted to specifically authorized personnel?								
3. Does access to on-line files require that specific passwords are entered to identify and validate the terminal user?								
Make inquiries, observations and references to available documentation related to accounting internal control structure such as: Program controls (to assess MIS control risk) Environmental controls from fire, theft, etc. Retention plan for source documents and electronic media Review controls over input of data								
1. Is proper authorization required for the initiation of transactions?								
2. Does the operating system maintain log-on and log-off activity at each terminal for review for evidence of unauthorized use?								
3. Are input validation (edit) checks performed on the data as it is entered?								
4. Are adequate control procedures in place to insure that users have access to and can only update those data elements from which he or she has been authorized access?								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
MIS SYSTEMS - con't								
Are each of the following processing controls in place and adequate to reasonably ensure that all transactions are processed as authorized, no authorized transactions are omitted, and no unauthorized transactions are added:								
1. Limit tests?								
2. Validity check test?								
3. Self-checking numbers?								
4. Item/record count?								
5. Control totals?								
6. Cash totals?								
Access to software/hardware - Tables								
1. Do security groups determine access levels for employees? (2717.P.2.a)								
2. Does MIS maintains the following information on employees with access: (2717.P.2.a)								
a. name?								
b. position?								
c. identification number?								
d. date of authorization?								
3. Does MIS print and review the computer security access report at the end of each month? (2717.P.2.b)								
4. Are discrepancies investigated, documented and maintained for five years? (2717.P.2.b)								
5. Do only authorized personnel have physical access to the computer software/hardware? (2717.P.2.c)								
6. Are names of individuals making changes to the system documented? (2717.P.2.d)								
7. Are reports and other output available and distributed solely to authorized personnel? (2717.P.2.e)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
MIS SYSTEMS - con't								
B. Computer control:								
1. Is the pit credit system accessible only by authorized users? (2717.P.3.a.)								
2. Is the delete option within an individual program secured? (2717.P.3.b.)								
3. Are passwords changed periodically in accordance with licensee's internal controls? (2717.P.3.c.)								
4. Are secured copies and necessary documents retained for five years? (2717.P.3.d.)								
Access to software/hardware - Slots								
1. Do security groups determine access levels for employees? (2723.S.2.a)								
2. Does MIS maintains the following information on employees with access: (2723.S.2.a.)								
a. name?								
b. position?								
c. identification number?								
d. date of authorization?								
3. Does MIS print and review the computer security access report at the end of each month? (2723.S.2.b)								
4. Are discrepancies investigated, documented and maintained for five years? (2723.S.2.b.)								
5. Do only authorized personnel have physical access to the computer software/hardware? (2723.S.2.c.)								
6. Are names of individuals making changes to the system documented? (2723.S.2.d.)								
7. Are reports and other output available and distributed solely to authorized personnel? (2723.S.2.e.)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
MIS SYSTEMS - con't								
Are each of the following processing controls in place and adequate to reasonably ensure the accuracy of the data input the integrity of the processed performed and the verification and distribution of the output generated by the system (2723.S.3):								
1. Proper authorization tests?								
2. Validity check test?								
3. Self-checking numbers?								
4. Item/record count?								
5. Control totals?								
6. Cash totals?								
7. Are secured copies and necessary documents retained for five years? (2723.S.3.b.)								
EQUIPMENT CONTROL PROCEDURES - WEIGH SCALE								
Name: _____								
Position: _____								
Date: _____								
Gaming Permit # _____								
1. Is someone independent of the cage, vault, slot and hard count team functions present whenever the calibration module is accessed? (2723.L.1)								
2. If the weigh scale has a "zero adjustment mechanism", is it physically limited to minor adjustments (i.e. weight of bucket) or physically situated such that any unnecessary adjustments to it during the weighing process would be observed by other team members? (2723.L.3)								
3. Is the weigh scale tested by the internal auditors or someone else independent of the cage, vault, slot department and hard count team, at least on a quarterly basis? (2723.L.4)								
4. Are the weigh scale test results documented? (2723.L.4)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
SURVEILLANCE								
Review surveillance tapes to ensure the following:								
1. Does the entrance to the vault require the presence of at least two persons?								
2. Are tapes properly retained? - 15 days on count room areas, vault area and all credit and fill slip confirmation recordings. (3311.C)								
Does camera coverage reasonably ensure the following:								
1. View of card values is unobstructed? (3301.3)								
2. View of the value of chips and tokens is unobstructed? (3301.3)								
3. View of all dealers' faces and hands is unobstructed? (3301.1.f.iii)								
4. View of all patrons' faces and hands is unobstructed? (3301.1.f.iii)								
5. View of all slot machines and isles including coin and currency acceptor area, payout tray and house number of machine is unobstructed? (3301.1.a.)								
6. View of count room processes is unobstructed? (3301.1.b)								
7. Hallways leading to count room and cage have adequate coverage? (3301.1.c)								
8. Elevators that transport drops, cash and/or people have adequate coverage? (3301.1.c)								
9. Cage coverage has an unobstructed view of patron's faces?								
10. View of the operations conducted at the fills and credit area of the cages is unobstructed? (3301.2.b)								
11. All entrances and exits to the casino are adequately covered? (3301.1.e)								
12. Are all cameras are hooked to a recorder and have a date/time generator in use? (3301.A.6)								
13. Does the soft count room have audio capability? (3301.A.11)								
14.a. Riverboat - Does the licensee have two back-up cameras and two back-up video recorders? (3301.A.13)								
14.b. Landbase - Does the licensee have six back-up cameras and six back-up video recorders? (3301.A.13)								

	YES	NO	N/A	W/P REF	COMMENTS	YES	NO	N/A
15. Does surveillance keep a log of all persons entering and exiting the surveillance room? (3309.A.1)								
SURVEILLANCE - con't								
16. Does surveillance have a summary, including the date of each surveillance activity? (3309.A.2)								
17. Does surveillance have a summary, including the time of each surveillance activity? (3309.A.2)								
18. Does surveillance have a summary, including the duration of each surveillance activity? (3309.A.2)								
19. Does surveillance maintain a record of equipment or camera malfunctions? (3309.A.3)								
20. Does surveillance maintain descriptions of unusual events? (3309.A.4)								
21. Does surveillance have adequate procedures for the handling of irregularities? (3309.A.5)								
22. Are no less than two surveillance operators present at all times in the surveillance room? (3305.H)								
23. Are video switchers capable of both manual and automatic sequential switching for the appropriate cameras? (3301.A.9.)								
SECURITY								
Does security maintain a log of any and all unusual occurrences which require the assignment of a security department employee?								
GENERAL								
If applicable, Are swipe card reports reviewed to ensure proper access to sensitive areas?								

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